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nervous prostration and that she suffers from loss of memory, a serious affliction for one it her profession. It is reported that she will retire to her country home at Winchelsea in Kent.

IN THE SUPREME COURT OF THE TERRITORY OF HAWAII.

DECEMBER TERM, 1900.

THEODORE F. LANSING, Treasurer of the Territory, v. THEO. H. DAVIES & COMPANY, LIMITED.

ORIGINAL.

Submitted December 29, 1900. Decided January 26, 1901.

FREAR, C.J., GALBRAITH AND PERRY, JJ.

Sections 764-768, Penal Laws, which impose a license tax upon the sale of imported goods, are unconstitutional.

OPINION OF THE COURT BY FREAR, C.J.

This is a submission on agreed facts.

The question is whether Sections 764-768 of the Penal Laws, relating to "merchandise licenses" are unconstitutional. These sections provide, among other things, that "the annual fee for a license to sell imported goods, wares and merchandise" shall be \$50 if the gross annual sales are less than \$20,000 and \$ of 1 % of the sales if over \$20,000, and impose a penalty upon "any person who shall sell imported goods, wares or merchandise without a license" under these sections.

The defendant is a Hawaiian corporation with its principal place of business in Honolulu. Its sales of goods imported from foreign countries (exclusive of the United States) for the year ending June 30, 1900, amounted to \$661,312.48, and of those brought from the United States, \$915,601.90. If the statute is constitutional as to either or both of these classes of goods the license fee would be \$2,529.92 for one class, \$3,433.50 for the other class and \$5,976.90 for both classes. It is agreed that judgment may be entered for the plaintiff for one of these sums or for the defendant according as the court finds the law.

The statute is in conflict with at least two provisions of the Constitution of the United States, namely, the clause in Art. 1, Sec. 8, which gives to Congress the power, "To regulate commerce with foreign nations, and among the several States, and with the Indian tribes," and that in Art. 1, Sec. 10, which provides that, "No State shall, without the consent of Congress, lay any imposts or duties on imports or exports, except what may be absolutely necessary for executing its inspection laws."

The Supreme Court of the United States has held many times that a State tax upon goods in their character as imported goods or goods coming from another State is forbidden by these provisions of the Constitution, and that within the meaning of these provisions it is immaterial whether the tax is laid directly upon the goods themselves or only indirectly in the form of a tax upon the person or the business, as for instance, by charging a license fee for the sale of the goods. See among other eases: Brown v. Maryland, 12 Wh. 419; Ward v. Maryland, 12 Wall. 418; Welton v. Missouri, 91 U. S. 275; Webber v. Virginia, 103 U. S. 344; Walling v. Michigan, 116 U. S. 446; Leloup v. Mobile, 127 U. S. 640; Voight v. Wright, 141 U. S. 62.

Judgment for defendant. Attorney-General E. P. Dole for plaintiff. Hatch & Silliman for defendant.

HOO LEONG AGAIN IN TOILS fined \$5 and costs.

Suspected Chicken Lifter is Hauled in on the Same Old

Charge.

Hoo Leong, the alleged hypothecator charge some weeks ago on account of a and battery on A. Gonsalves, a hack little hen-roost pilikla at Kalihi, has driver. Complainant claims that Young has been wanted by the police depart- Lane on Monday night and badly as ment for quite a time, but has until saulted him with a stick of wood. of the way. He will appear in court have been the cause of the trouble. tomorrow morning to answer to a charge of pullet-pinching.

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Michigan and Deputy Story to the one he told the Deputy Story to the one he said Gar
ing of gifts of small value at the State's expense to the acceptance of presents of large value, which atter would involve large value, which atter would be valued to gift to ing seen the cruelty alleged to have grave abuses and gross corruption.

been committed, but stated that a woman had told him about it. Ah Lam left his horse untied and was

Eight drunks pleaded guilty and paid \$2 and costs each, W. Johnson, also drunk, forfeited his bail.

A deaf mute said to have been very drunk was reprimanded and discharged. George Summers, whose verbal ex-

pressions were too forcible for a public thoroughfare, was fined \$2 and costs. William Young was arrested yesterof chickens, who gained fame and dis- day afternoon and charged with assault business in the police court again. He decoyed him to a dark part of Dowsett last Tuesday succeeded in keeping out Young's jealousy of his wife is said to

Ex-Governor Lee of South Dakota has The pioneer Japanese printing office.

B. F. Garvey, charged with beating notified the State authorities that he has returned the office chair recently given

Ex-Governor Lee of South Dakota has notified the State authorities that he has returned the office chair recently given

The publisher of Hawaii Shinpo, the a mule with a rock, was reprimanded only daily Japanese paper published in and discharged. Apana, who acted as him by the Legislature in accordance prosecuting witness, told a different with the custom. He says that he is opposed to giving away State property,

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